

ALABAMA DEPARTMENT OF REVENUE
Subchapter K Entity
Agreement of Non-resident Owner
ATTACHED TO THE SCHEDULE K-1



For the year January 1 – December 31, 20____, or other tax year beginning _____, 20____, ending _____, 20____.

OWNER SOCIAL SECURITY NUMBER / FEIN _____

SUBCHAPTER K ENTITY FEIN _____

OWNER TAX YEAR _____

SUBCHAPTER K ENTITY TAX YEAR _____

NAME _____

NAME _____

RESIDENCE ADDRESS _____

ADDRESS _____

CITY _____

CITY _____

STATE _____

ZIP _____

STATE _____

ZIP _____

STATE OF LEGAL RESIDENCE _____

AGREEMENT

As a consideration of allowing the above named subchapter K entity to elect to be a subchapter K entity under the provisions of Alabama law, I hereby agree as follows:

- (1) That I will timely file a non-resident income tax return with the Alabama Department of Revenue and include therein my pro rata share of the income, loss and deductions of the above named subchapter K entity **for any taxable year** in which I am a owner and will pay any tax liability due thereon.
- (2) That I hereby irrevocably appoint the registered agent of the above subchapter K entity and any agent or officer of the subchapter K entity present in Alabama as my agent for service of process of any documents from the Alabama Department of Revenue in connection with my income tax returns or those of the subchapter K entity, and that I hereby consent to personal jurisdiction by the State of Alabama in connection with my income tax returns or those of the subchapter K entity. In addition, I hereby appoint the following person or firm in Alabama as agent for service of process: (OPTIONAL)

- (3) That this agreement will be binding upon my heirs, representatives, assigns, successors, executors and administrators.

- (4) That I understand this agreement may not be revoked or cancelled after the due date (with extensions) of the subchapter K entity's Alabama return.

SIGNATURE OF OWNER

TITLE OR STATUS

(If held as trustee or custodian, indicate status. If executed under power of attorney, so state.)

State of _____

County of _____

Before me, the undersigned authority, personally appeared _____,
who by me being first duly sworn, did depose and say that he/she is a nonresident of the State of Alabama, was an owner of the
named subchapter K entity during the taxable year indicated, has authority to execute this agreement, and has freely done so. Sworn
to and subscribed before me this _____ day of _____, 20____.

SIGNATURE OF NOTARY PUBLIC

Instructions for Completion of Schedule NROA for Form 65

Schedule NROA must be completed by each non-resident owner of the subchapter K entity for whom an agreement has not been previously filed. Schedule NROA must be attached to Form 65. A copy of Schedule NROA should be maintained for future references.

If the Schedule NROA is not submitted timely by the subchapter K entity on behalf of the non-resident owner, when applicable, the subchapter K entity must complete the Form 65C on behalf of that owner and pay to the State an amount equal to the highest income tax rate applicable to individuals (if the owner is an individual or partnership) or to corporations (if the owner is a corporation), multiplied by the owner's pro rata share of income allocated and apportioned to this State as reflected in the subchapter K entity's return for the period in question. In the spaces provided at the top of the form, insert the name and address of the owner. Also include the taxpayer identification number (social security account number or federal identification number) and the tax year of the owner. **BE SURE TO ENTER THE STATE OF LEGAL RESIDENCE OF THE OWNER.**

For the subchapter K entity, enter the federal employers identification number (FEIN) and the tax year together with the name and address.

In paragraph (2), you may elect to insert the name and address of an agent in Alabama (selected by you) that you wish to have for service of documents in connection with the Alabama income tax returns of the owner or the subchapter K entity. This agency designation is **OPTIONAL** with the owner and is in **ADDITION** to the agents designated by regulation.

The agreement must be signed by the owner in the space provided. If the signature is by an attorney-in-fact, agent, or trustee, enter the proper title or status of the signer in the space provided. The owner may authorize any other person, including an officer, or employee of the subchapter K entity to execute this agreement on his behalf, if a properly executed power of attorney is filed with this Department not later than the date on which this agreement is submitted. The agreement must be executed before a notary public or some other officer authorized to administer oaths in the state of legal residence of the owner. Note: Officer does not refer to an officer of the subchapter K entity unless that person is also a notary public or is otherwise authorized to administer an oath by the laws of the state of residence of the owner.